

Lamar University (LU) has established procedures to ensure that the University complies with all applicable laws, regulations, and policies of the federal, state, local, and private sponsoring agencies that award funds to the University, as well as all applicable laws, regulations, and policies of the agencies that provide oversight of these funds, including, but not limited to, the Texas State University System (TSUS); the State of Texas; and the U.S. Office of Management and Budget (OMB).

This policy falls under the authority of all applicable laws, regulations, and policies of the federal, III.

In addition to the rules and policies of the state, TSUS and LU, sponsored projects are governed by sponsoring agency requirements and the OMB's [2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) and that document's [Appendix XI, Compliance Supplement](#). To meet these requirements, Post Award personnel perform additional checks on all sponsored projects' financial transactions.

Procedures for Post Award Review/Post Award Personnel

Using the specific grant index and fund number assigned to the project, look up the available
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Nature of the expenditure – check against grant guidelines to assure that the expense is included in the approved budget for the grant and is an allowable expense.

Amount of the expenditure – determine if the remaining budget allocated for the type of expenditure is sufficient to cover the expense request.

Timing of the expenditure – determine if the grant period in the approved documentation from the sponsor includes the date/dates of the expense request, i.e. salary for researcher, research assistant(s).

Allocation of the expenditure – check the account distribution of the request to assure the expenditure is accurately recorded within the accounting structure.

If the request does not meet the above requirements for nature, timing, allocation and amount, the principal investigator (PI) is contacted via email or phone call for requests that involve personnel. For other types of expenditure requests the principal investigator is contacted via email, phone call or by return of the request with a written explanation of the reason for denial of the request.

If the request meets all the requirements for approval, the document is then electronically approved for processing in the accounting system.

Banner Accounting System

Post Award personnel electronically approve transactions after entry into the Banner or Cardinal Purch system. As a final budget check, the transaction is



Appropriate written justification

- will detail: what the charge was for, why the charge was made incorrectly.

Cost transfers to sponsored project accounts are only allowable when they meet the following criteria:

Each LU employee/position paid from the grant/contract.

Please note:

Research time and effort are calculated according to guidelines for estimating the personnel effort level and associated compensation on grants. The goal is to facilitate a consistent accounting method for sponsored programs on campus. The guidelines address calculations based on different type of appointments/pay-cycles of faculty and research staff. This guidance is detailed in the policies of the LU Office of Research and Sponsored Programs Administration (ORSPA) and in the memo "Guideline for Estimating Research Effort on Sponsored Grants," available upon request from the ORSPA.

Salaries of administrative and clerical staff are allowed only as a direct charge 08005 T(9)-1.8.7 (n)



A sub-agreement is a contract or award to another organization that conveys a portion of the LU project's scope of work.

Please note:

PIs have substantial responsibility for monitoring the progress and reviewing the financial reports of their subrecipients.

- Other costs typically include items such as research publications, lab usage fees, animal costs and/or other project related costs not proposed in the previously mentioned categories. Office supplies, postage, local telephone costs, and memberships

Other costs need to be identified in sufficient detail to budget them within the appropriate account code in Banner (e.g. lab supplies, consulting, subcontracts).

Although included as “other” in most sponsor budgets, tuition must be budgeted separately within Banner.

Please ensure the budget for F&A charges is calculated based on the appropriate account codes. If changes were identified in preparing the budget for Banner, F&A should be recalculated and adjustments should be made to appropriate categories to ensure the budget correctly adds to the amount

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Sponsors consider expenditure rates to be an indication of project progress. If, for example, the project is half-way through the period of performance but only 25% of the funds have been expended, the sponsor may question whether appropriate progress is being made, even if progress reports have been submitted. Also, standard Federal Terms and Conditions for Research Grants, <http://www.nsf.gov/awards/managing/rtc.jsp>, require that the Federal sponsor be notified if the amount awarded is expected to exceed the needs for the project period by more than \$5,000 or five percent of the Federal award, whichever is greater (unless an application for additional funding is submitted for a continuation award). Fixed Price terms (payment is not subject to adjustment based on costs incurred) do not eliminate the need to follow cost accounting principles. A large residual, such as 25% or more, may indicate a change in scope, a shift of expenses to departmental or other sponsored agreements or falsification or negligence during preparation of the proposed budget. If there is a residual of 25% or more at the end of the project,



Responsible Parties: Associate Provost for Research and Sponsored Programs

Vice President for Finance and Operations

Review: Every three years on or before SOperat8emTc 0.005 Tw 0.2071.7 (d)4.701 0 Td()Tj0.003